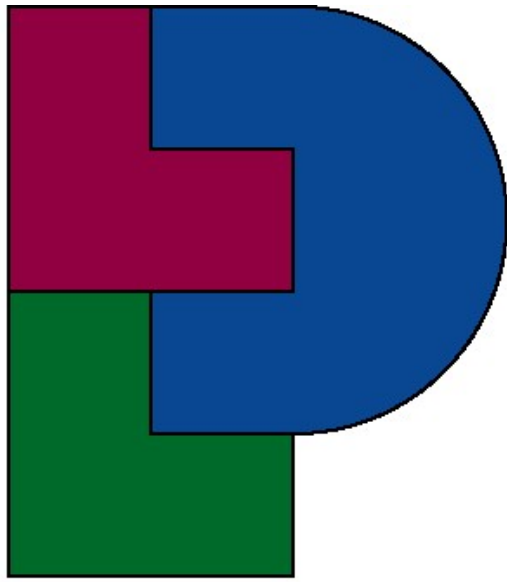




**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

July 2025

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2025

LIBRARY FUND DETAIL

|           |                                  | PERIOD ACT | BUDGET    | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|-----------|----------------------------------|------------|-----------|------------|-----------|-----------|------------|
|           | <u>TAXES</u>                     |            |           |            |           |           |            |
| 280-41110 | GENERAL PROPERTY TAX             | 0          | 681,790   | 681,790    | 0         | 100.00    | 681,790    |
|           | TOTAL TAXES                      | 0          | 681,790   | 681,790    | 0         | 100.00    | 681,790    |
|           | <u>INTERGOVERNMENTAL REVENUE</u> |            |           |            |           |           |            |
| 280-43720 | COUNTY FUNDS                     | 25         | 226,835   | 226,860    | 25        | 100.01    | 192,519    |
|           | TOTAL INTERGOVERNMENTAL REVE     | 25         | 226,835   | 226,860    | 25        | 100.01    | 192,519    |
|           | <u>FINES &amp; FORFEITURES</u>   |            |           |            |           |           |            |
| 280-45300 | LIBRARY BOOK FINES               | 305        | 3,100     | 1,697      | ( 1,403)  | 54.75     | 1,686      |
|           | TOTAL FINES & FORFEITURES        | 305        | 3,100     | 1,697      | ( 1,403)  | 54.75     | 1,686      |
|           | <u>CHARGES FOR SERVICE</u>       |            |           |            |           |           |            |
| 280-46712 | COPIER SERVICE FEES              | 710        | 9,000     | 4,397      | ( 4,603)  | 48.85     | 4,271      |
|           | TOTAL CHARGES FOR SERVICE        | 710        | 9,000     | 4,397      | ( 4,603)  | 48.85     | 4,271      |
|           | <u>MISCELLANEOUS REVENUE</u>     |            |           |            |           |           |            |
| 280-48300 | SALE OF PROP & EQUIP             | 99         | 4,000     | 1,424      | ( 2,576)  | 35.60     | 1,010      |
| 280-48500 | DONATIONS                        | 39         | 74,000    | 17,727     | ( 56,273) | 23.95     | 17,395     |
| 280-48900 | OTHER REVENUES                   | 34         | 3,000     | 1,684      | ( 1,316)  | 56.14     | 1,397      |
|           | TOTAL MISCELLANEOUS REVENUE      | 172        | 81,000    | 20,835     | ( 60,165) | 25.72     | 19,802     |
|           | <u>OTHER FINANCING SOURCES</u>   |            |           |            |           |           |            |
| 280-49223 | TRANS FROM OTHER FUNDS           | 0          | 0         | 0          | 0         | .00       | 0          |
|           | TOTAL OTHER FINANCING SOURCES    | 0          | 0         | 0          | 0         | .00       | 0          |
|           | TOTAL FUND REVENUE               | 1,213      | 1,001,725 | 935,579    | ( 66,146) | 93.40     | 900,067    |

**CITY OF TWO RIVERS**  
**2025 MONTHLY GENERAL FUND REPORT**  
**JULY 31, 2025 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

|                                    | PERIOD<br>ACTUAL             | 2025<br>BUDGET | 2025<br>YTD<br>ACTUAL | OVER<br>(UNDER)<br>BUDGET | % OF<br>BUDGET | PRIOR YTD<br>ACTUAL |       |
|------------------------------------|------------------------------|----------------|-----------------------|---------------------------|----------------|---------------------|-------|
| <b><u>LESTER LIBRARY</u></b>       |                              |                |                       |                           |                |                     |       |
| <b>LIBRARY ADMINISTRATION</b>      |                              |                |                       |                           |                |                     |       |
| <b><u>PERSONNEL SERVICES</u></b>   |                              |                |                       |                           |                |                     |       |
| 280-55110-1100                     | FULLTIME ADMINISTRATION      | 27,937         | 328,037               | 190,920 ( 137,117)        | 58.20          | 181,412             |       |
| 280-55110-1200                     | WAGES - FULLTIME             | 118            | 0                     | 1,069                     | 1,069          | .00                 | 314   |
| 280-55110-1220                     | WAGES - FULLTIME             | 3,596          | 42,224                | 17,376 ( 24,848)          | 41.15          | 23,943              |       |
| 280-55110-1230                     | WAGES - PART TIME            | 1,235          | 0                     | 3,977                     | 3,977          | .00                 | 0     |
| 280-55110-1270                     | WAGES - PART TIME            | 12,752         | 161,838               | 90,011 ( 71,827)          | 55.62          | 93,146              |       |
| 280-55110-1280                     | WAGES-LONGEVITY PAY          | 0              | 8,139                 | 0 ( 8,139)                | .00            | 0                   |       |
| 280-55110-1290                     | WAGES-OVERTIME               | 0              | 487                   | 0 ( 487)                  | .00            | 0                   |       |
| 280-55110-1310                     | WI RETIREMENT                | 2,479          | 29,954                | 16,764 ( 13,190)          | 55.97          | 16,279              |       |
| 280-55110-1320                     | FICA                         | 3,300          | 41,366                | 22,004 ( 19,362)          | 53.19          | 21,729              |       |
| 280-55110-1330                     | HEALTH INSURANCE             | 8,496          | 112,162               | 59,471 ( 52,691)          | 53.02          | 56,406              |       |
| 280-55110-1334                     | HEALTH INSURANCE OPT-OUT     | 385            | 0                     | 2,885                     | 2,885          | .00                 | 2,038 |
| 280-55110-1340                     | LIFE INSURANCE               | 170            | 1,679                 | 1,009 ( 670)              | 60.08          | 916                 |       |
| 280-55110-1350                     | OTHER BENEFITS               | 0              | 0                     | 0                         | 0              | .00                 | 0     |
| 280-55110-1361                     | SICK LEAVE PAYOUT            | 0              | 0                     | 1,320                     | 1,320          | .00                 | 467   |
| <b>TOTAL PERSONNEL SERVICES</b>    |                              | <b>60,468</b>  | <b>725,886</b>        | <b>406,805 ( 319,081)</b> | <b>56.04</b>   | <b>396,650</b>      |       |
| <b><u>CONTRACTUAL SERVICES</u></b> |                              |                |                       |                           |                |                     |       |
| 280-55110-2100                     | PROF SERV - CITY SERVICES    | 4,189          | 51,900                | 33,939 ( 17,961)          | 65.39          | 34,020              |       |
| 280-55110-2130                     | PROFESSIONAL SERVICES        | 588            | 6,500                 | 2,263 ( 4,237)            | 34.82          | 3,355               |       |
| 280-55110-2200                     | TELEPHONE EXPENSE            | 127            | 1,200                 | 586 ( 615)                | 48.79          | 647                 |       |
| 280-55110-2210                     | ELECTRICITY                  | 2,046          | 25,000                | 11,315 ( 13,685)          | 45.26          | 10,346              |       |
| 280-55110-2220                     | NATURAL GAS/HEAT             | 971            | 13,500                | 6,725 ( 6,775)            | 49.81          | 5,484               |       |
| 280-55110-2230                     | WATER EXPENSE                | 179            | 2,160                 | 1,250 ( 910)              | 57.88          | 1,263               |       |
| 280-55110-2240                     | SEWER EXPENSE                | 64             | 891                   | 446 ( 445)                | 50.01          | 458                 |       |
| 280-55110-2250                     | STORMWATER EXPENSE           | 80             | 960                   | 560 ( 400)                | 58.28          | 560                 |       |
| 280-55110-2410                     | MAINTENANCE EQUIPMENT/VEH    | 1,274          | 25,000                | 9,648 ( 15,352)           | 38.59          | 10,138              |       |
| 280-55110-2450                     | EQUIPMENT NEW                | 0              | 7,500                 | 5,800 ( 1,700)            | 77.33          | 678                 |       |
| 280-55110-2910                     | PRINTING/ADVERTISING         | 0              | 200                   | 137 ( 63)                 | 68.50          | 0                   |       |
| 280-55110-2930                     | TECHNOLOGY                   | 890            | 15,000                | 10,396 ( 4,604)           | 69.31          | 8,912               |       |
| 280-55110-2950                     | DEBT ISSUANCE COSTS/PAYMENTS | 0              | 0                     | 0                         | 0              | .00                 | 0     |
| <b>TOTAL CONTRACTUAL SERVICES</b>  |                              | <b>10,407</b>  | <b>149,811</b>        | <b>83,064 ( 66,747)</b>   | <b>55.45</b>   | <b>75,861</b>       |       |

**CITY OF TWO RIVERS**  
**2025 MONTHLY GENERAL FUND REPORT**  
**JULY 31, 2025 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

|                                          | PERIOD<br>ACTUAL  | 2025<br>BUDGET     | 2025<br>YTD<br>ACTUAL | OVER<br>(UNDER)<br>BUDGET | % OF<br>BUDGET   | PRIOR YTD<br>ACTUAL |
|------------------------------------------|-------------------|--------------------|-----------------------|---------------------------|------------------|---------------------|
| <u>OPERATING SUPPLIES/EXPENSES</u>       |                   |                    |                       |                           |                  |                     |
| 280-55110-3100 OFFICE SUPPLIES           | 1,094             | 6,000              | 4,633                 | ( 1,367)                  | 77.22            | 3,665               |
| 280-55110-3110 POSTAGE                   | 73                | 450                | 284                   | ( 166)                    | 63.10            | 262                 |
| 280-55110-3300 TRAVEL                    | 0                 | 1,000              | 1,151                 | 151                       | 115.15           | 958                 |
| 280-55110-3560 LANDSCAPING               | 1,612             | 17,000             | 7,566                 | ( 9,434)                  | 44.51            | 9,462               |
| 280-55110-3960 TECH PROC SUPPLIES        | 0                 | 0                  | 0                     | 0                         | .00              | 52                  |
| <b>TOTAL OP SUPPLIES/EXP</b>             | <b>2,779</b>      | <b>24,450</b>      | <b>13,635</b>         | <b>( 10,816)</b>          | <b>55.76</b>     | <b>14,399</b>       |
| <u>FIXED CHARGES</u>                     |                   |                    |                       |                           |                  |                     |
| 280-55110-5200 INSURANCES                | 1,450             | 14,400             | 10,148                | ( 4,252)                  | 70.47            | 8,888               |
| 280-55110-5950 TRANSFER TO CAP PROJ FNDS | 0                 | 2,706              | 3,300                 | 594                       | 121.95           | 1,440               |
| <b>TOTAL FIXED CHARGES</b>               | <b>1,450</b>      | <b>17,106</b>      | <b>13,448</b>         | <b>( 3,658)</b>           | <b>78.62</b>     | <b>10,328</b>       |
| <br><b>TOTAL LIBRARY ADMINISTRATION</b>  | <br><b>75,104</b> | <br><b>917,253</b> | <br><b>516,951</b>    | <br><b>( 400,302)</b>     | <br><b>56.36</b> | <br><b>497,239</b>  |
| <br><b>ADULT SERVICES</b>                |                   |                    |                       |                           |                  |                     |
| <u>OPERATING SUPPLIES/EXPENSES</u>       |                   |                    |                       |                           |                  |                     |
| 280-55111-3230 PERIODICALS               | 360               | 2,900              | 3,312                 | 412                       | 114.20           | 3,110               |
| 280-55111-3400 NON-FICTION BOOKS         | 1,609             | 14,000             | 8,967                 | ( 5,033)                  | 64.05            | 11,103              |
| 280-55111-3420 FICTION BOOKS             | 1,990             | 14,000             | 8,736                 | ( 5,264)                  | 62.40            | 8,999               |
| 280-55111-3430 LARGE PRINT BOOKS         | 839               | 10,000             | 5,395                 | ( 4,605)                  | 53.95            | 5,557               |
| 280-55111-3450 MOVIES                    | 193               | 1,900              | 1,653                 | ( 247)                    | 87.02            | 1,803               |
| 280-55111-3470 AUDIOBOOKS                | 282               | 3,200              | 1,464                 | ( 1,736)                  | 45.75            | 2,045               |
| 280-55111-3480 MUSIC CD'S                | 0                 | 0                  | 0                     | 0                         | .00              | 0                   |
| 280-55111-3510 PROGRAMS                  | ( 10)             | 2,000              | 601                   | ( 1,399)                  | 30.03            | 1,035               |
| <b>TOTAL OP SUPPLIES/EXP</b>             | <b>5,262</b>      | <b>48,000</b>      | <b>30,129</b>         | <b>( 17,871)</b>          | <b>62.77</b>     | <b>33,653</b>       |
| <br><b>TOTAL ADULT SERVICES</b>          | <br><b>5,262</b>  | <br><b>48,000</b>  | <br><b>30,129</b>     | <br><b>( 17,871)</b>      | <br><b>62.77</b> | <br><b>33,653</b>   |

**CITY OF TWO RIVERS**  
2025 MONTHLY GENERAL FUND REPORT  
JULY 31, 2025 BUDGET

**LESTER LIBRARY F 280 EXPENSE DETAIL**

|                                    | PERIOD<br>ACTUAL | 2025<br>BUDGET | 2025<br>YTD<br>ACTUAL | OVER<br>(UNDER)<br>BUDGET | % OF<br>BUDGET | PRIOR YTD<br>ACTUAL |
|------------------------------------|------------------|----------------|-----------------------|---------------------------|----------------|---------------------|
| <b>CHILDREN'S SERVICES</b>         |                  |                |                       |                           |                |                     |
| <u>OPERATING SUPPLIES/EXPENSES</u> |                  |                |                       |                           |                |                     |
| 280-55112-3230 PERIODICALS         | 0                | 300            | 214                   | ( 86)                     | 71.27          | 313                 |
| 280-55112-3400 NON-FICTION BOOKS   | 134              | 6,138          | 3,358                 | ( 2,780)                  | 54.71          | 4,710               |
| 280-55112-3420 FICTION BOOKS       | 32               | 1,000          | 3,027                 | 2,027                     | 302.68         | 2,935               |
| 280-55112-3440 PAPERBACKS          | 95               | 700            | 496                   | ( 204)                    | 70.92          | 452                 |
| 280-55112-3450 MOVIES              | 12               | 1,200          | 209                   | ( 991)                    | 17.42          | 204                 |
| 280-55112-3470 AUDIOBOOKS          | 0                | 1,700          | 11                    | ( 1,689)                  | .63            | 0                   |
| 280-55112-3510 PROGRAMS            | 909              | 10,000         | 6,663                 | ( 3,337)                  | 66.63          | 3,012               |
| 280-55112-3530 JE BOOKS            | 209              | 6,000          | 2,316                 | ( 3,684)                  | 38.60          | 3,349               |
| <b>TOTAL OP SUPPLIES/EXP</b>       | <b>1,391</b>     | <b>27,038</b>  | <b>16,295</b>         | <b>( 10,743)</b>          | <b>60.27</b>   | <b>14,975</b>       |
| <b>TOTAL CHILDREN'S SERVICES</b>   | <b>1,391</b>     | <b>27,038</b>  | <b>16,295</b>         | <b>( 10,743)</b>          | <b>60.27</b>   | <b>14,975</b>       |
| <b>REFERENCE</b>                   |                  |                |                       |                           |                |                     |
| <u>OPERATING SUPPLIES/EXPENSES</u> |                  |                |                       |                           |                |                     |
| 280-55114-3400 NON-FICTION BOOKS   | 0                | 0              | 0                     | 0                         | .00            | 0                   |
| 280-55114-3490 MICROFILM           | 0                | 5,200          | 1,875                 | ( 3,325)                  | 36.06          | 1,800               |
| <b>TOTAL OP SUPPLIES/EXP</b>       | <b>0</b>         | <b>5,200</b>   | <b>1,875</b>          | <b>( 3,325)</b>           | <b>36.06</b>   | <b>1,800</b>        |
| <b>TOTAL REFERENCE</b>             | <b>0</b>         | <b>5,200</b>   | <b>1,875</b>          | <b>( 3,325)</b>           | <b>36.06</b>   | <b>1,800</b>        |

**CITY OF TWO RIVERS**  
2025 MONTHLY GENERAL FUND REPORT  
JULY 31, 2025 BUDGET

**LESTER LIBRARY F 280 EXPENSE DETAIL**

|                                    | PERIOD<br>ACTUAL | 2025<br>BUDGET   | 2025<br>YTD<br>ACTUAL | OVER<br>(UNDER)<br>BUDGET | % OF<br>BUDGET   | PRIOR YTD<br>ACTUAL |
|------------------------------------|------------------|------------------|-----------------------|---------------------------|------------------|---------------------|
| <b>YOUNG ADULT SERVICES</b>        |                  |                  |                       |                           |                  |                     |
| <u>OPERATING SUPPLIES/EXPENSES</u> |                  |                  |                       |                           |                  |                     |
| 280-55115-3230 PERIODICALS         | 0                | 200              | 0                     | ( 200)                    | .00              | 0                   |
| 280-55115-3420 FICTION BOOKS       | 32               | 4,800            | 1,777                 | ( 3,023)                  | 37.02            | 2,367               |
| 280-55115-3470 AUDIOBOOKS          | 0                | 500              | 0                     | ( 500)                    | .00              | 0                   |
| 280-55115-3510 PROGRAMS            | 0                | 0                | 0                     | 0                         | .00              | ( 500)              |
| <b>TOTAL OP SUPPLIES/EXP</b>       | <b>32</b>        | <b>5,500</b>     | <b>1,777</b>          | <b>( 3,723)</b>           | <b>32.31</b>     | <b>1,867</b>        |
| <b>TOTAL YOUNG ADULT SERVICES</b>  | <b>32</b>        | <b>5,500</b>     | <b>1,777</b>          | <b>( 3,723)</b>           | <b>32.31</b>     | <b>1,867</b>        |
| <b>TOTAL LESTER LIBRARY EXP</b>    | <b>81,789</b>    | <b>1,002,991</b> | <b>567,027</b>        | <b>( 435,964)</b>         | <b>56.53</b>     | <b>549,533</b>      |
| <b>NET REV OVER EXP</b>            | <b>( 80,576)</b> | <b>( 1,266)</b>  | <b>368,552</b>        | <b>369,818</b>            | <b>29,111.52</b> | <b>350,534</b>      |